

EXHIBIT 2

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Trustee's Statement of Issues of Fact that Remain to be Litigated

Plaintiff the Trustee expects to present the below issues of fact at trial. Many of the issues presented are mixed issues of law and fact, and are therefore included in the Statement of Issues of Law to be Litigated as well. The Trustee may also rely on the Statement of Issues of Fact submitted by Royal and Wells.

Issues Presented:

1. Whether Gagné and the Family Defendants were insiders of SFC.
2. Whether SFC was operated as a fraudulent endeavor akin to a Ponzi scheme.
3. Whether Gagné's conduct assisted Yao and SFC in that endeavor.
4. Whether the Family Defendants' financial dealings with Yao and SFC were a part of that endeavor.
5. Whether certain payments to the Family Defendants are voidable as preferences.
6. Whether SFC was insolvent at the time certain transfers were made to the Family Defendants.
7. Whether certain payments to the Family Defendants were fraudulent conveyances under Bankruptcy Law.
8. Whether certain payments to the Family Defendants were fraudulent conveyances under the applicable Pennsylvania statute.
9. Whether the Trustee is entitled to prejudgment interest on any damages awarded against the Family Defendants.